



October 20, 2008

Mr. Terry Lutz
Chief Financial Officer
Scheurer Hospital
170 North Caseville Road
Pigeon, MI 48755

RE: *Invoice for Legal and Advisory Services for Lehman Brothers Swap Termination*

Terry,

In connection with the termination of the Lehman Brothers swap transaction from October 2001, we have incurred legal expenses with Peck, Shaffer & Williams for reviewing all the associated transaction documents in the amount of \$2,000.00. Please remit this to Lancaster Pollard at the address below and to my attention.

We appreciate the opportunity to serve you in this capacity and continuing as your financial advisor for future transactions.

Sincerely,

Tanya K. Hahn
Managing Director
Senior Healthcare Credit Officer

Atlanta • Austin • Columbus • Denver • Kansas City • New York
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EXHIBIT B